

# NEW JERSEY DIVISION OF TAXATION

## TECHNICAL BULLETIN

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**DISTRIBUTION:** C, INCLUDING FIELD

**TB-14**

**FOR RELEASE:** INTERNAL ONLY \_\_\_\_\_  
OUTSIDE DIVISION   X  

**ISSUED:** 7-2-92

**TAX:** HOMESTEAD PROPERTY TAX REBATE

**Effective Date:** 7-1-92

**TOPIC:** 1991 HOMESTEAD PROPERTY TAX  
REBATE CHANGE

**Expiration Date:** 6-30-93

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Under the budget passed by the State Legislature on June 30, 1992 (P.L. 1992, C. 40), the 1991 Homestead Property Tax Rebates of many New Jersey taxpayers will be affected. This change is immediate and may affect the amount of the rebate to be mailed to taxpayers on or before October 31, 1992. Rules for eligibility for the rebate remain the same, and in order to receive a rebate, property tax must have been paid. However, Homestead Property Tax Rebates are limited as follows:

1. For **taxpayers who were 65 years of age or older on December 31, 1991, or who claimed an exemption on their 1991 NJ-1040 (or 1991 NJ-1040X\*) as "Blind or Disabled,"** the amount of the rebate will be calculated in the same manner as the 1990 Homestead Property Tax Rebate.

"Disabled" means total and permanent inability to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment, including blindness. To claim an exemption for blindness or disability, the taxpayer must attach a medical certificate (doctor's certification or other medical records) to his tax return the first year that the exemption is claimed.

In the case of a joint return, only one spouse must meet the criteria, i.e., 65 years of age or older, disabled or blind. The amount of the rebate will vary from \$100 to \$500 for homeowners and \$35 to \$500 for tenants.

2. For other **taxpayers (both individual and joint filers) whose total 1991 "New Jersey Gross Income" (NJ-1040, Line 26c) was \$40,000 or less,** the amount of the rebate will be:

\$90 - Homeowners

\$30 - Tenants

These amounts will be apportioned for part-year residents (by number of days), multiple owners, multiple units and multiple tenants. Taxpayers who file "married, filing separate return" and maintain the same principal residence as their spouse must combine their gross income with their spouse's gross income to determine eligibility.

3. For all taxpayers who do not fall into the above two categories, no rebate will be issued.

\*Taxpayers who were entitled to exemptions for age, disability, or blindness, and did not claim the exemption(s) may file an amended return and claim the appropriate exemption(s).